



FEDERAL ELECTION COMMISSION

WASHINGTON D.C. 20460

RQ-3

November 9, 1995

John A. Kahwaty, Treasurer  
Bank of Boston Federal Political  
Action Committee  
100 Federal Street 01-16-10  
Boston, MA 02110

Identification Number: C00102293

Reference: Mid-Year Report (1/1/95-6/30/95)

Dear Mr. Kahwaty:

This letter is to inform you that as of November 8, 1995, the Commission has not received your response to our request for additional information, dated October 18, 1995. This notice requests information essential to full public disclosure of your federal election campaign finances. To ensure compliance with the provisions of the Federal Election Campaign Act (the Act), please respond to this request (copy enclosed).

If no response is received within fifteen (15) days from the date of this notice, the Commission may choose to initiate audit or legal enforcement action.

If you should have any questions regarding this matter, please contact Vince Tallman on our toll-free number (800) 424-9530 or our local number (202) 219-3580.

Sincerely,

A handwritten signature in black ink, appearing to read "John D. Gibson".

John D. Gibson  
Assistant Staff Director  
Reports Analysis Division

Enclosure



FEDERAL ELECTION COMMISSION  
WASHINGTON, DC 20463

RQ-2

John A. Kahwaty, Treasurer OCT 18 1995  
Bank of Boston Federal Political  
Action Committee  
100 Federal Street 01-16-10  
Boston, MA 02110

Identification Number: C00102293

Reference: Mid-Year Report (1/1/95-6/30/95)

Dear Mr. Kahwaty:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-Schedule B of your report supporting Line 23 discloses both contributions to Federal Candidates/Committees and payments made for Federal and State income taxes. Income tax is considered an Operating Expenditure and should be properly disclosed on a separate Schedule B, supporting Line 21(b) of the Detailed Summary Page. Please refer to the instructions contained on the forms and amend your report accordingly.

-Line 7 of your Summary Page reports \$12,320.68 in disbursements, but Line 30 of your Detailed Summary Page is blank. These figures should be the same. The Detailed Summary Page is also missing a line 23 total that corresponds with your Schedule B. Please amend your report accordingly.

-Schedule A supporting Line 11(a)(i) of your report discloses contributions received through what appears to be a payroll deduction plan. Please amend your report to disclose the amount deducted per pay period. 11 CFR §104.8(b) Please refer to the enclosed sample of properly reported payroll deductions.

A written response or an amendment to your original report(s) correcting the above problem(s) should be filed with the Federal Election Commission within fifteen (15) days of the date of this letter. If you need assistance, please feel free to contact me on

our toll-free number, (800) 424-9530. My local number is (202)  
219-3560.

Sincerely,

*Vincent R. Tallman*

Vincent R. Tallman  
Reports Analyst  
Reports Analysis Division

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## PAYROLL DEDUCTIONS

SCHEDULE A ITEMIZED RECEIPTS		Line itemized contributions or cash category of the Combined Summary Page		PAGE OR FOR LINE NUMBER
Contributions from Individuals				11(a)(xi)
Any information stated from such Receipts and Statements may not be used by any person for the purpose of soliciting contributions or for advertising purposes, other than using the name and address of any political committee to which contributions have been made.				
NAME OF COMMITTEE (in full) ► National Organization PAC 000000001				
a. Recipient, Mailing Address and ZIP Code Anne Bullock 21 18th Street City, State ZIP <input type="checkbox"/> Person <input type="checkbox"/> Other <input type="checkbox"/> General		Name of Recipient National Organization, Inc. <hr/> Position Branch Manager Aggregate Year-to-Date > \$ 260.00	Date received, 6/19/94 payroll deduction	Amount of Date \$20.00 (Bi-weekly)
b. Recipient, Mailing Address and ZIP Code Rodney Jones 681 Mainberry Road City, State ZIP <input type="checkbox"/> Person <input type="checkbox"/> Other <input type="checkbox"/> General		Name of Recipient National Organization, Inc. <hr/> Position Vice President Aggregate Year-to-Date > \$ 260.00	Date received, 6/19/94 payroll deduction	Amount of Date \$180.00 (Bi-weekly)

Itemize payroll deductions only after they have exceeded \$200 per calendar year from an individual.

## Payroll Deductions

Once an individual's deductions aggregate over \$200 in a calendar year, report the total amount deducted from the donor's paychecks during the reporting period on Schedule A. In parentheses indicate the amount that was deducted each pay period. Instead of stating a specific date of receipt, write "payroll deduction" under "Date." The other itemized information, including the year-to-date total, must be completed for each donor. 104.8(b).

**EXAMPLE:** During an election year, a corporate manager authorizes her employer to deduct \$15 per pay period (each pay period is two weeks) for the company's SSF. The SSF, which files FEC reports on a quarterly schedule, includes the manager's first-quarter contributions (\$90 for six pay periods) as "unitemized contributions" on Line 11(a)(ii) in the April quarterly report.

By June 30 (the closing date for the July quarterly report), 13 pay periods have passed, and the manager's aggregate contributions are \$195—still below the \$200 itemization threshold. The manager's second-quarter contributions again are included in "unitemized contributions" in the July report.

By September 30 (the closing date for the October quarterly report), 19 pay periods have passed, and the manager's contributions reach \$265. Now the committee itemizes the total contributions received from the manager during the third quarter (\$90), providing the year-to-date total in the appropriate space. (See Item A in the illustration above.)

## In-Kind CONTRIBUTIONS

When determining whether to itemize an in-kind contribution, follow the same guidelines listed above under "When to Itemize Receipts." See page 8 for information on how to determine the dollar value of an in-kind contribution.

In addition, add the value of the in-kind contribution to the operating expenditures total on Line 21(b) (in order to avoid inflating the cash-on-hand amount). 104.13(a)(2).

If the in-kind contribution must be itemized on Schedule A, then it must also be itemized on a Schedule B for operating expenditures. See the illustration at right.

## IN-KIND CONTRIBUTIONS

SCHEDULE A ITEMIZED RECEIPTS		Line itemized contributions or cash category of the Combined Summary Page		PAGE OR FOR LINE NUMBER
Contributions from Individuals				11(a)(xi)
Any information stated from such Receipts and Statements may not be used by any person for the purpose of soliciting contributions or for advertising purposes, other than using the name and address of any political committee to which contributions have been made.				
NAME OF COMMITTEE (in full) ► National Organization PAC 000000001				
a. Recipient, Mailing Address and ZIP Code Martin L. Krass 4 River Road City, State ZIP <input type="checkbox"/> Person <input type="checkbox"/> Other <input type="checkbox"/> General		Name of Recipient National Organization, Inc. <hr/> Position Chairman Aggregate Year-to-Date > \$ 3,660.00	Date received, 6/19/94 raffle price	Amount of Date \$2,000.00 (Bi-weekly) (RAFFLE PRIZE)

SCHEDULE B ITEMIZED EXPENDITURES		Line itemized contributions or cash category of the Combined Summary Page		PAGE OR FOR LINE NUMBER
Operating Expenditures/Other Federal				21(b)
Any information stated from such Receipts and Statements may not be used by any person for the purpose of soliciting contributions or for advertising purposes, other than using the name and address of any political committee to which contributions have been made.				
NAME OF COMMITTEE (in full) ► National Organization PAC 000000001				
a. Recipient, Mailing Address and ZIP Code Martin L. Krass 4 River Road City, State ZIP <input type="checkbox"/> Person <input type="checkbox"/> Other <input type="checkbox"/> General		Purpose of Disbursement raffle price	Date received, 6/19/94 Disbursement for	Amount of Date \$3,660.00 (RAFFLE CONTRIBUTION)

Itemize in-kind contributions on both Schedules A and B so as not to inflate the cash-on-hand amount.

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